

Name: _____

County: _____

Date: _____

**ASSESSMENT APPEALS BOARD
SELF-STUDY TRAINING SESSION**

REVIEW QUESTIONS

1. It is within an appeals board's jurisdiction to do all of the following except:
 - ☐ A. To hear and decide the assessed value of individual properties on the local tax roll.
 - ☐ B. To hear and decide proper classification of property, even if the result is that the property is exempt from property taxation.
 - ☐ C. To hear and decide appeals where claims for exemption from property taxes have been denied.
 - ☐ D. To hear and decide the proper allocation of value for property that is the subject of the hearing.

2. A person is eligible to sit as an appeals board member if he or she meets which of the following criteria:
 - ☐ A. Has a minimum of five years experience as a certified public accountant.
 - ☐ B. Has a minimum of five years experience as a licensed real estate broker.
 - ☐ C. Has a minimum of five years experience as a property appraiser certified by the Office of Real Estate Appraisers.
 - ☐ D. Has a minimum of five years experience as an attorney.
 - ☐ E. Any of the above.

3. Property Tax Rules 301 through 326, adopted by the State Board of Equalization, pertain to local equalization matters and are binding as law on assessment appeals boards unless superseded by a local rule adopted by the county board of supervisors.
 - ☐ True
 - ☐ False

4. An *Application for Changed Assessment* form may be properly filed by which of the following:
 - ☐ A. A person having a direct economic interest in the payment of the property taxes.
 - ☐ B. A person acting as an agent of the applicant who has written authorization to represent the applicant.
 - ☐ C. A parent of the applicant.

- ☐ D. A person who is a California-licensed attorney authorized by the applicant to file the application.
- ☐ E. All of the above.
5. The regular assessment filing period is always July 2 through September 30 annually.
- ☐ True
- ☐ False
6. The applicant has a right to amend his or her application any time, if requested in writing to the clerk of the board, as long as the written request is made at least 10 days prior to the scheduled hearing.
- ☐ True
- ☐ False
7. Once convened, an appeals hearing must be rescheduled if it is determined that:
- ☐ A. No representative from the assessor's office is present.
- ☐ B. The applicant is not present.
- ☐ C. The applicant was not provided timely notice of the hearing time and place.
- ☐ D. The applicant's attorney is not present.
- ☐ E. All of the above
8. An applicant may request an exchange of information with the assessor any time prior to 30 days before the scheduled hearing, regardless of the value of the property being appealed.
- ☐ True
- ☐ False
9. When the applicant or assessor is providing appraisal information by using the comparable sales approach to value, the data must be:
- ☐ A. From comparable properties where the sales occurred no more than one year before the date for which value is being sought.
- ☐ B. From a minimum of five comparable property sales.
- ☐ C. From comparable properties that sold under open market conditions.
- ☐ D. From comparable properties that are located only in the subject property's neighborhood.
- ☐ E. All of the above

10. An appeals board member should always endeavor to maintain the integrity of the appeals process and should disqualify himself or herself if:
- ☐ A. The member has an economic interest in the property that is the subject of the appeals hearing.
 - ☐ B. An appearance of impropriety may exist because the property that is the subject of the hearing is owned by a neighbor of the member.
 - ☐ C. An appearance of impropriety may exist because the property that is the subject of the hearing is owned by a relative of the member.
 - ☐ D. The member is known to have personal knowledge regarding the property that is the subject of the hearing that could be perceived to influence the decision.
 - ☐ E. All of the above.
11. Under the provisions of article XIII A of the Constitution (Proposition 13), a single parcel of real property may have more than one base year value.
- ☐ True
 - ☐ False
12. For newly constructed property, the date of completion for property tax assessment purposes is the lien date following the notice of occupancy issued by the local building agency?
- ☐ True
 - ☐ False
13. A supplemental assessment is enrolled following a change in ownership or completion of new construction and may be for either a negative or positive amount.
- ☐ True
 - ☐ False
14. If a property experiences a decline in value, but the current fair market value is still greater than the adjusted base year value on the roll, the adjusted base year value will remain as the taxable value.
- ☐ True
 - ☐ False
15. If an assessor grants a claim for property tax relief for property damaged by a calamity, the downward assessment results in a reduction of property taxes for the current year, prorated to reflect the number of months remaining in the year after the damage occurred, but cannot result in a refund of taxes to the property owner.
- ☐ True
 - ☐ False

16. An accepted appraisal approach for estimating value for locally assessed property is the:
- ☐ A. Income approach
 - ☐ B. Comparative sales approach
 - ☐ C. Historical cost approach
 - ☐ D. Replacement/reproduction cost approach
 - ☐ E. All of the above
17. The appraisal approach that is defined as an approach that uses direct evidence of the market's opinion of the value of a property is the:
- ☐ A. Comparative sales approach
 - ☐ B. Cost approach
 - ☐ C. Income approach
 - ☐ D. Historical cost approach
 - ☐ E. None of the above
18. An appeals hearing is an administrative adjudicative proceeding and, as such, must observe formal rules of evidence used in courts of law.
- ☐ True
 - ☐ False
19. The preferred method of arriving at the assessed value of a property is through the use of the comparable sales approach, when data are available, and requires analysis of sales transactions that are:
- ☐ A. Open market, arm's-length sales.
 - ☐ B. Sales that occurred before the lien date for which the subject property is being valued.
 - ☐ C. Only sales of property that are in the same neighborhood as the subject property.
 - ☐ D. Sales that approximate the same value, regardless of property use type.
 - ☐ E. All of the above.
20. The decision as to whether a subpoena should be issued for attendance of a witness or for taxpayer's books or records for an appeals hearing rests solely with the county counsel.
- ☐ True
 - ☐ False

21. The property tax system is based on the assumption that the county assessor has properly performed the assessment duties in accordance with law and other applicable standards.
- ☐ True
- ☐ False
22. Generally, the applicant has the burden of proof and must present evidence first in an appeals hearing. However, the burden of proof shifts to the assessor for appeals hearings involving:
- ☐ A. Commercial property where the applicant is not represented by an agent or attorney
- ☐ B. Escape assessment where the applicant has provided all required documents
- ☐ C. Determination of the classification of a property where the result will exempt the property from taxation
- ☐ D. A combination of personal property and real property following an audit conducted by the assessor
- ☐ E. All of the above
23. Appeals boards must approve a stipulated value agreement, provided the stipulation is in writing and signed by the applicant, the county assessor, and the county counsel.
- ☐ True
- ☐ False
24. Although appeals hearings are conducted less formally than court proceedings, appeals board members should:
- ☐ A. Ensure that hearing participants are afforded ample time to present their evidence.
- ☐ B. Maintain a professionalism that avoids the appearance of favoritism toward either party.
- ☐ C. Not accept or solicit information outside of the hearing process.
- ☐ D. Advise the clerk of any potential conflict of interest.
- ☐ E. All of the above.
25. Depending on the complexity of the hearing, it is at the discretion of the appeals board chairperson whether testimony presented should be taken under oath.
- ☐ True
- ☐ False
26. An appeals board may admit testimony as to any matters relevant to the issues presented in the application, even if it is not directly related to the question that prompted the testimony.
- ☐ True
- ☐ False

27. Only the appeals board may continue a hearing to a later date, but the clerk of the board may make decisions regarding postponing hearings.
- ☐ True
- ☐ False
28. All applicants must be afforded procedural due process. Procedural due process is:
- ☐ A. The requirement that board members conduct themselves professionally during a hearing.
- ☐ B. The requirement that all parties receive timely notice of the date and time of the hearing.
- ☐ C. The requirement that all parties be given an opportunity to present their evidence.
- ☐ D. The requirement that all parties have a right to fundamental fairness.
- ☐ E. All of the above.
29. In order to evaluate the evidence and make a decision, board members must determine the weight each piece of evidence merits, based on the credibility of the evidence.
- ☐ True
- ☐ False
30. The final decision by an appeals board:
- ☐ A. Constitutes the final action on an application under the appeals board's jurisdiction.
- ☐ B. Prohibits further action on an application based on information received subsequent to the hearing.
- ☐ C. May only be amended to correct a clerical/mathematical error.
- ☐ D. Establishes the full value of the property until a reassessable event occurs.
- ☐ E. All of the above.